

1. Why was this expense originally charged to the chart string from which it is now being transferred? Or, why was this expense incurred (if not yet posted)?

2. Why should this charge be transferred/posted to the proposed receiving chart string? (For transfers, a correlation must be drawn between the initial charge and the chart string to which it is being transferred.)

3. Why is this cost transfer/posting being requested more than 90 calendar days after the date of transaction on a budget statement/original occurrence?

4. What action is needed to eliminate the future need for cost transfers/postings of this type? Is this action being taken?

5. Salary transferred to sponsored projects must be supported by timely certified effort reports. For the salary charged to sponsored projects, have you certified effort for the quarter in which the transfer/charge occurs?

Yes No *If yes, attach the certified effort report.*

Name of Preparer (*type or print*)

Signature of Preparer / Date

Signature of Supervisor or Principal Investigator / Date

Signature of Dean's Office, Vice President, or Designee / Date
(not needed if submitted with an online payroll journal in myHR)

90 Day Policy

Under university policy, all expenditures and other costs should be posted within 90 days of their occurrence; in addition, all cost transfers, including salary, should be completed within 90 days of their original transaction date. When a transaction falls outside of this 90-day window, a justification is required. This justification is subject to review and approval by central accounting staff before the transaction is accepted for posting.

Measurement Dates

- For an original transaction, the date of occurrence is the date that a good is received or a service is provided.
- For a cost transfer, the beginning measuring date for the 90-day window is the original date of the transaction on a budget statement.
- For all transactions, posting can occur only if the measurement date is within one year of the current date (postings can cross fiscal years). However, only in unusual cases and with additional justification can transactions more than one year old be posted or corrected.

90 Day Rule Justification Memo Instructions

NUFinancials Transactions: The Justification Memo is integrated into electronic correction journals and internal sales journals in NUPortal. Workflow approvals are applied to non-sponsored 90-day memos via the portal; PI signatures are required to be provided for sponsored transactions (contact ASRSP for details).

myHR Payroll Transactions: The above Justification Memo must be completed and uploaded as an attachment to the payroll journal in myHR. When submitting a payroll journal online, the Dean's Office Signature is not required.

For myHR salary transactions and other transfers not processed in NUPortal:

1. Complete the Justification Memo for each over 90-day transaction.
2. Answer each question and attach supporting documents if needed.
3. Receive the PI signature for cost transfers on sponsored accounts.
4. Submit the Justification Memo with one of the following:
 - Non-payroll transactions -- a completed and approved [Direct Payment Request](#) form
 - Payroll transactions submitted online in myHR -- attach electronically to the [online payroll journal entry](#)
 - Payroll transactions not eligible for online submission in myHR – a paper [Payroll Journal Entry](#) form
 - Travel policy exceptions -- a completed [Expense Policy Exception Request](#)
5. Submit all forms and documentation as follows:

Type of Transaction	Send To	Address
Non-payroll transaction that affects a sponsored account, including reimbursement	The applicable Grant and Contract Financial Administrator (GCFA); to find the GCFA, click here or call 1-3385.	633 Clark Street, Evanston <i>or</i> 750 N Lake Shore Drive, 7th Floor, Chicago
Non-sponsored reimbursement	Accounts Payable	2020 Ridge, Evanston
Payroll Transaction	Save completed/signed Memo and any attachments electronically. Submit online in myHR with the payroll journal entry. *	

* Administrators must have training and security access to submit payroll journals online; contact [myHR Help](#) for more information. For payroll transactions that are not eligible for online submission, send to the GCFA or Accounts Payable as indicated above after collecting all signatures (Preparer, Supervisor/PI, and Dean's Office).

Contact Information

ASRSP: 1-3385 / Accounting Services: 1-5337 / HR Operations & Payroll: 1-7362 / myHR Help: 7-4800